

ARIZONA DEPARTMENT OF HEALTH SERVICES

BUREAU OF EMERGENCY MEDICAL SERVICES

GOVERNMENTAL ENTITY AMBULANCE SERVICES REPORTING REQUIREMENTS IN APPLYING SUPPORTIVE FUNDING (TAX LEVY FUNDS) (Arizona Administrative Code R9-25-1101(A)(8))

The following are the minimum requirements of reporting/accounting for gross patient billings (at fully established rates/charges as approved by the Director) and Supportive funding (Tax Levy Funds) applied against gross billings of patients to arrive at net billings where any patient (resident or non-resident) is billed at less than the fully established rates/charges as approved by the Director.

- I. Where governmental entities provide ambulance service that bill non-residents, and only bill residents where there are third party insurance and/or Medicare benefits;
- II. Where the governmental entity accesses a net charge to patients (resident or non-resident) at less than the fully established rates/charges as approved by the Director (for whatever reason; no third party insurance benefits, no Medicare benefits, point of pickup, point of delivery or whatever).

By electing to provide Supportive Funding (Tax Levy Funds) against gross patient billings, certain minimum statistical and financial reporting is required by the Bureau of Emergency Medical Services. These minimum reporting requirements are as follows:

- A. Statistical and financial data.
- B. The entity is required to report all statistical and financial data on these runs in accordance with current reporting instructions contained the "Ambulance Revenue and Cost Report" (Pages 1.1 and 2.1).
- C. Resident runs must be recorded at gross (at fully established rates/charges as approved by the Director) as Routine Operating Revenue on the entities' accounting books and records.
- D. Supporting Funding (Tax Levy Funds) from entity sources must be recorded on the entities' accounting books and records as Deductions From Routine Operating Revenue to reflect the net billing to resident or non-resident patients.
- E. Where the total bill is to be offset by entity funding and revenue accountability is as prescribed, the entity will not be required to prepare and remit a bill to the patient.

MEMO: Attached is a schedule, that may be used, that reflects the above minimum statistical and financial data as required by the Bureau.

- III. Formal board action must be taken by the governmental entity implementing the policy of applying tax levy funds against gross billings of resident and non-resident patients to arrive at net billings.

APPLICATION OF SUPPORTIVE FUNDING

[illegible]

TOTALS